



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: JOHNSON CREEK WATER UTILITY

Principal Office: 125 DEPOT STREET  
P.O. BOX 238  
JOHNSON CREEK, WI 53038

For the Year Ended: DECEMBER 31, 2004

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** JOHNSON CREEK WATER UTILITY

**Utility Address:** 125 DEPOT STREET

P.O. BOX 238

JOHNSON CREEK, WI 53038

**When was utility organized?** 7/1/1910

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JOAN DYKSTRA

**Title:** CLERK-TREASURER

**Office Address:**

125 DEPOT STREET

P.O. BOX 238

JOHNSON CREEK, WI 53038

**Telephone:** (920) 699 - 2296

**Fax Number:** (920) 699 - 2292

**E-mail Address:** johnsoncreek@charter.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DENNIS HILDEBRANDT

**Title:** CERTIFIED PUBLIC ACCOUNTANT

**Office Address:** SIEPERT & CO. LLP

1920 W. HART RD

BELOIT, WI 53511

**Telephone:** (608) 365 - 2266

**Fax Number:** (608) 364 - 8727

**E-mail Address:** dhildebrandt@siepert.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** FRED ALBERTZ

**Title:** VILLAGE PRESIDENT

**Office Address:**

125 DEPOT STREET

JOHNSON CREEK, WI 53038

**Telephone:** (920) 699 - 2296

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DENNIS HILDEBRANDT**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** SIEPERT & CO. LLP  
1920 W. HART RD.  
BELOIT, WI 53511**Telephone:** (608) 365 - 2266**Fax Number:** (815) 364 - 8727**E-mail Address:** dhildebrandt@siepert.com**Date of most recent audit report:****Period covered by most recent audit:** 2004 - NOT YET FINISHED

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**Names and titles of utility management including manager or superintendent:**

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**Name:** PAUL HARTZ**Title:** WATER/WASTEWATER OPERATOR**Office Address:**  
125 DEPOT STREET  
JOHNSON CREEK, WI 53038**Telephone:** (920) 699 - 2296**Fax Number:** (920) 699 - 2292**E-mail Address:** jcadmin@charter.net

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**Name of utility commission/committee:**    IMPROVEMENTS & SERVICES COMMITTEE

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**Names of members of utility commission/committee:**FRED ALBERTZ, VILLAGE PRESIDENT  
JOAN DYKSTRA, CLERK/TREASURER  
ROBERT KASPER  
THOMAS OLSZEWSKI  
ELMER STOUT  
DALE THEDER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( 00) 000 - 0000

**Fax Number:** (000) 000 - 0000

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	466,380	429,999	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	178,894	145,260	<b>2</b>
Depreciation Expense (403)	76,433	69,579	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	91,614	79,376	<b>5</b>
<b>Total Operating Expenses</b>	<b>346,941</b>	<b>294,215</b>	
<b>Net Operating Income</b>	<b>119,439</b>	<b>135,784</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>119,439</b>	<b>135,784</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	15,418	24,488	<b>9</b>
Miscellaneous Nonoperating Income (421)	1,155,999	168,000	<b>10</b>
<b>Total Other Income</b>	<b>1,171,417</b>	<b>192,488</b>	
<b>Total Income</b>	<b>1,290,856</b>	<b>328,272</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(1,002)	0	<b>11</b>
Other Income Deductions (426)	21,258	17,878	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>20,256</b>	<b>17,878</b>	
<b>Income Before Interest Charges</b>	<b>1,270,600</b>	<b>310,394</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	102,419	79,972	<b>13</b>
Amortization of Debt Discount and Expense (428)	7,193	19,930	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>109,612</b>	<b>99,902</b>	
<b>Net Income</b>	<b>1,160,988</b>	<b>210,492</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,306,043	1,331,595	<b>19</b>
Balance Transferred from Income (433)	1,160,988	210,492	<b>20</b>
Miscellaneous Credits to Surplus (434)	19,315	763,956	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,486,346</b>	<b>2,306,043</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	466,380		<b>466,380</b>	1
<b>Total (Acct. 400):</b>	<b>466,380</b>	<b>0</b>	<b>466,380</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	178,894		<b>178,894</b>	2
<b>Total (Acct. 401):</b>	<b>178,894</b>	<b>0</b>	<b>178,894</b>	
<b>Depreciation Expense (403):</b>				
Derived	76,433		<b>76,433</b>	3
<b>Total (Acct. 403):</b>	<b>76,433</b>	<b>0</b>	<b>76,433</b>	
<b>Amortization Expense (404):</b>				
Derived	0		<b>0</b>	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	91,614		<b>91,614</b>	5
<b>Total (Acct. 408):</b>	<b>91,614</b>	<b>0</b>	<b>91,614</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		<b>0</b>	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		<b>0</b>	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>119,439</b>	<b>0</b>	<b>119,439</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		<b>0</b>	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		<b>0</b>	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	15,418	0	<b>15,418</b>	10
<b>Total (Acct. 419):</b>	<b>15,418</b>	<b>0</b>	<b>15,418</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		170,048	<b>170,048</b>	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
TRANSFER FROM TIF FUNDS	985,951	0	985,951 12
<b>Total (Acct. 421):</b>	<b>985,951</b>	<b>170,048</b>	<b>1,155,999</b>
<b>TOTAL OTHER INCOME:</b>	<b>1,001,369</b>	<b>170,048</b>	<b>1,171,417</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(1,002)		(1,002) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(1,002)</b>	<b>0</b>	<b>(1,002)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		21,258	21,258 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>21,258</b>	<b>21,258</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(1,002)</b>	<b>21,258</b>	<b>20,256</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	102,419		102,419 17
<b>Total (Acct. 427):</b>	<b>102,419</b>	<b>0</b>	<b>102,419</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEFERRED DEBT EXPENSE	7,193		7,193 18
<b>Total (Acct. 428):</b>	<b>7,193</b>	<b>0</b>	<b>7,193</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>109,612</b>	<b>0</b>	<b>109,612</b>
<b>NET INCOME:</b>	<b>1,012,198</b>	<b>148,790</b>	<b>1,160,988</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,391,965	914,078	2,306,043 23
<b>Total (Acct. 216):</b>	<b>1,391,965</b>	<b>914,078</b>	<b>2,306,043</b>
Balance Transferred from Income (433):			
Derived	1,012,198	148,790	1,160,988 24
<b>Total (Acct. 433):</b>	<b>1,012,198</b>	<b>148,790</b>	<b>1,160,988</b>
Miscellaneous Credits to Surplus (434):			
PRIOR PERIOD ADJUSTMENT FOR REGULATORY LIABIL	(6,560)	25,875	19,315 25
<b>Total (Acct. 434):</b>	<b>(6,560)</b>	<b>25,875</b>	<b>19,315</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE		0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,397,603</b>	<b>1,088,743</b>	<b>3,486,346</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	466,380	0	0	0	<b>466,380</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>466,380</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>466,380</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,827,705	4,591,723	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	254,553	48,339	<b>2</b>
<b>Net Utility Plant</b>	<b>5,573,152</b>	<b>4,543,384</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	1,024,844	926,417	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,024,844</b>	<b>926,417</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	19,611	32,122	<b>8</b>
Temporary Cash Investments (132)	234,657	248,101	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	32,934	25,216	<b>11</b>
Other Accounts Receivable (143)	4,258	5,143	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	2,004,925	1,951,410	<b>14</b>
Materials and Supplies (150)	20,207	21,891	<b>15</b>
Prepayments (165)	1,671	3,142	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>2,318,263</b>	<b>2,287,025</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	54,549	61,742	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>54,549</b>	<b>61,742</b>	
<b>Total Assets and Other Debits</b>	<b>8,970,808</b>	<b>7,818,568</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,599,623	2,599,623	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	3,486,346	2,306,043	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,085,969</b>	<b>4,905,666</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,725,000	2,725,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	40,000	80,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,765,000</b>	<b>2,805,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,031	1,060	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	57,465	47,487	<b>31</b>
Interest Accrued (237)	42,299	59,355	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>100,795</b>	<b>107,902</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	19,044	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>19,044</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,970,808</b>	<b>7,818,568</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,591,723	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	4,358,274	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,147,924	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	321,507				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>5,827,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	195,372	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	59,181	0	0	0	12
<b>Total Accumulated Provision</b>	<b>254,553</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,573,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	(15,459)				<b>(15,459)</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,433				<b>76,433</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	740				<b>740</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	787				<b>787</b>	<b>10</b>
Other credits (specify):						<b>11</b>
SEE ATTACHED FOOTNOTE	241,924				<b>241,924</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>319,884</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,884</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	89,007				<b>89,007</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	20,046				<b>20,046</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>109,053</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>109,053</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>195,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,372</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.00%					<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	63,798				<b>63,798</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	21,258				<b>21,258</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>21,258</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,258</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
ADJ ACCUM DEPR ON CONTR PLA	25,875				<b>25,875</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>25,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,875</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>59,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,181</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>27</b>
If yes, what is the rate?	2.00%					<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	20,207	21,891	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>20,207</b>	<b>21,891</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2003 MORTGAGE REVENUE BONDS	7,193	428	54,549	1
NONE				2
<b>Total</b>			<b>54,549</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	2,599,623	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>2,599,623</u></b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
2003 MORTGAGE REVENUE BONDS	06/01/2003	06/01/2023	4.50%	2,725,000	1
<b>Total Bonds (Account 221):</b>				<b>2,725,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
TDS TELECOM - RUS REVOLVING LOAN	04/01/1996	08/01/2005	0.00%	40,000	1
<b>Total for Account 224</b>				<b>40,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	47,487	1
<b>Accruals:</b>		
Charged water department expense	91,614	2
Charged electric department expense		3
Charged sewer department expense	675	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>92,289</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	76,968	6
Social Security taxes	4,851	7
PSC Remainder Assessment	492	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>82,311</b>	
<b>Balance end of year</b>	<b>57,465</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
2003 MORTGAGE REVENUE BONDS	59,355	102,419	119,475	42,299	2
<b>Subtotal</b>	<b>59,355</b>	<b>102,419</b>	<b>119,475</b>	<b>42,299</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0		0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>59,355</b>	<b>102,419</b>	<b>119,475</b>	<b>42,299</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND REDEMPTION ACCOUNT	334,034	3
RESERVE BOND ACCOUNT	87,190	4
DEPRECIATION EQUIPMENT REPLACEMENT ACCOUNT	264,590	5
NOTE REDEMPTION ACCOUNT	27,485	6
SURPLUS ACCOUNT	311,998	7
ALLOWANCE DECLINE IN MKT VALUE	(453)	8
<b>Total (Acct. 125):</b>	<b>1,024,844</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,934	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>32,934</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
SPECIAL ASSESSMENT RECEIVABLE	2,391	16
ACCRUED INVESTMENT INTEREST	301	17
BULK WATER SALES AND RENT	1,566	18
<b>Total (Acct. 143):</b>	<b>4,258</b>	
<b>Receivables from Municipality (145):</b>		
JOHNSON CREEK SEWER FUND	23,400	19
DUE FROM TIF #2 - LOANS	592,657	20
L-T ADVANCE - TIF #3	1,333,198	21
FIRE DEPT AND FINAL CONSTRUCTION COST ALLOCATION	55,670	22
<b>Total (Acct. 145):</b>	<b>2,004,925</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,547	23
SOFTWARE MAINTENANCE AGREEMENT	124	24
<b>Total (Acct. 165):</b>	<b>1,671</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		26
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		27
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	19,044	28
NONE		29
<b>Total (Acct. 253):</b>	<b>19,044</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	3,893,934	0	0	0	<b>3,893,934</b>	<b>1</b>
Materials and Supplies	21,049	0	0	0	<b>21,049</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	89,956	0	0	0	<b>89,956</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	9,522	0	0	0	<b>9,522</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,815,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,815,505</b>	
Net Operating Income	119,439	0	0	0	<b>119,439</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.13%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.13%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	4	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	20,046	0	0	0	<b>20,046</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	1,002				<b>1,002</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>19,044</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>19,044</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

##### OTHER CREDITS (SPECIFY)

AS A RESULT OF THE REVIEW OF WATER UTILITY RECORDS TO CORRECT PLANT RETIREMENTS FROM 1992 - 2003, THESE ADJUSTMENTS WERE LOCATED. THIS DID RESULT FROM EXTENSIVE REVIEW AND COMPARISON OF RECORDS BY THE VILLAGE ENGINEER AND WATER UTILITY PERSONNEL.

If total reported for Establish Regulatory Liability differs by more than \$100 from 2003 Acct. 110.2 (Est. deprec on contrib plnt 1/1/03), please explain.

AN ADJUSTMENT TO THE 1/1/2003 ESTIMATED RESERVE FOR DEPRECIATION ON CONTRIBUTED PLANT WAS RECORDED IN 2004 AS A RESULT OF AN EXTENSIVE REVIEW OF RETIREMENTS AND PLANT ACTIVITY FROM 1992 - 2003 AT THE REQUEST OF THE PSC.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

VILLAGE BOARD  
VILLAGE OF JOHNSON CREEK  
JOHNSON CREEK, WISCONSIN

THE BALANCE SHEETS OF VILLAGE OF JOHNSON CREEK WATER UTILITY AS OF DECEMBER 31, 2004 AND 2003 AND THE RELATED STATEMENTS OF INCOME AND RETAINED EARNINGS FOR THE YEARS THEN ENDED INCLUDED IN THE ACCOMPANYING PRESCRIBED FORMS HAVE BEEN COMPILED BY US. WE HAVE ALSO COMPILED THE FINANCIAL AND NON-FINANCIAL DATA INCLUDED ON PAGES F-2 THROUGH W-21 OF THE PRESCRIBED FORM.

OUR COMPILATION WAS LIMITED TO PRESENTING IN THE FORM PRESCRIBED BY THE PUBLIC SERVICE COMMISSION OF WISCONSIN INFORMATION WHICH IS THE REPRESENTATION OF MANAGEMENT. WE HAVE NOT AUDITED OR REVIEWED THE FINANCIAL STATEMENTS OR ACCOMPANYING DATA REFERRED TO ABOVE AND, ACCORDINGLY, DO NOT EXPRESS AN OPINION OR ANY OTHER FORM OF ASSURANCE ON THEM.

THESE FINANCIAL STATEMENTS ARE PRESENTED IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC SERVICE COMMISSION OF WISCONSIN AND DO NOT INCLUDE ALL OF THE DISCLOSURES AND THE STATEMENTS OF CASH FLOWS REQUIRED BY GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. ACCORDINGLY, THESE FINANCIAL STATEMENTS ARE NOT DESIGNED FOR THOSE WHO ARE NOT INFORMED ABOUT SUCH MATTERS.

SIEPERT & CO. LLP  
CERTIFIED PUBLIC ACCOUNTANTS

BELOIT, WISCONSIN

MAY 6, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	433,223	398,127	<b>1</b>
<b>Total Sales of Water</b>	<b>433,223</b>	<b>398,127</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,177	968	<b>2</b>
Other Water Revenues (474)	31,980	30,904	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>33,157</b>	<b>31,872</b>	
<b>Total Operating Revenues</b>	<b>466,380</b>	<b>429,999</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	94,595	61,380	<b>4</b>
General Operating Expenses (680-690)	84,299	83,880	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>178,894</b>	<b>145,260</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	76,433	69,579	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	91,614	79,376	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>168,047</b>	<b>148,955</b>	
<b>Total Operating Expenses</b>	<b>346,941</b>	<b>294,215</b>	
<b>NET OPERATING INCOME</b>	<b>119,439</b>	<b>135,784</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	5	97	466	1
Commercial	13	101	576	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>18</b>	<b>198</b>	<b>1,042</b>	
Metered Sales to General Customers (461)				
Residential	587	26,992	133,422	4
Commercial	114	29,419	80,519	5
Industrial	13	10,147	22,395	6
<b>Total Metered Sales to General Customers (461)</b>	<b>714</b>	<b>66,558</b>	<b>236,336</b>	
Private Fire Protection Service (462)	14		14,220	7
Public Fire Protection Service (463)	1		172,440	8
Other Sales to Public Authorities (464)	14	3,839	9,185	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>761</b>	<b>70,595</b>	<b>433,223</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	172,440	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>172,440</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,177	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,177</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,720	7
<b>Other (specify):</b>		
WATER TOWER RENT	26,400	8
INSTALLATION, RECONNECT & REPAIR FEES	585	9
OTHER - NSF FEES	280	10
CONSTRUCTION WATER FLAT RATE	1,587	11
OTHER - REIMBURSEMENTS AND REFUNDS	408	12
<b>Total Other Water Revenues (474)</b>	<b>31,980</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	40,858	35,759	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	12,577	6,182	<b>3</b>
Chemicals (630)	6,838	8,613	<b>4</b>
Supplies and Expenses (640)	16,183	4,300	<b>5</b>
Repairs of Water Plant (650)	17,141	5,118	<b>6</b>
Transportation Expenses (660)	998	1,408	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>94,595</b>	<b>61,380</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	25,206	23,569	<b>8</b>
Office Supplies and Expenses (681)	5,820	6,471	<b>9</b>
Outside Services Employed (682)	19,347	15,197	<b>10</b>
Insurance Expense (684)	5,216	4,166	<b>11</b>
Employees Pensions and Benefits (686)	27,530	33,184	<b>12</b>
Regulatory Commission Expenses (688)	189	0	<b>13</b>
Miscellaneous General Expenses (689)	991	1,293	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>84,299</b>	<b>83,880</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>178,894</b>	<b>145,260</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
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Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		86,946	75,097	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		675	631	2
<b>Net property tax equivalent</b>		<b>86,271</b>	<b>74,466</b>	
Social Security		4,851	4,434	3
PSC Remainder Assessment		492	476	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>91,614</b>	<b>79,376</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.216258				3
County tax rate	mills		4.766180				4
Local tax rate	mills		7.393273				5
School tax rate	mills		12.230121				6
Voc. school tax rate	mills		1.418969				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.024801</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>26.024801</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.393273</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.649090</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.042363</b>				17
<b>Total Tax Rate</b>	mills		<b>26.024801</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.808550</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.024801</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.042363</b>				21
Utility Plant, Jan. 1	\$	4,591,723	4,591,723				22
Materials & Supplies	\$	21,891	21,891				23
<b>Subtotal</b>	\$	<b>4,613,614</b>	<b>4,613,614</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,613,614</b>	<b>4,613,614</b>				26
Assessment Ratio	dec.		0.895600				27
<b>Assessed Value</b>	\$	<b>4,131,953</b>	<b>4,131,953</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.042363</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>86,946</b>	<b>86,946</b>				30
Tax Equivalent per 1994 PSC Report	\$	25,748					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>86,946</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	14,444		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>14,594</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	42,713		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	46,901		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>89,614</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,345		23
<b>Total Water Treatment Plant</b>	<b>6,345</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			150	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			14,444	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	14,594	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			42,713	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			46,901	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	89,614	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,345	23
<b>Total Water Treatment Plant</b>	0	0	6,345	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	15,854		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	518,499		26
Transmission and Distribution Mains (343)	2,095,985	635,210	27
Fire Mains (344)	0		28
Services (345)	313,998	34,490	29
Meters (346)	71,736	9,746	30
Hydrants (348)	245,529	102,876	31
Other Transmission and Distribution Plant (349)	156		32
<b>Total Transmission and Distribution Plant</b>	<b>3,261,757</b>	<b>782,322</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	20,486		36
Transportation Equipment (373)	17,258		37
Other General Equipment (379)	19,541		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>57,285</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,429,595</b>	<b>782,322</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,429,595</b>	<b>782,322</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			15,854	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			518,499	26
Transmission and Distribution Mains (343)	66,126	206,898	2,871,967	27
Fire Mains (344)			0	28
Services (345)	11,408	(21,936)	315,144	29
Meters (346)	5,117		76,365	30
Hydrants (348)	6,356	50,402	392,451	31
Other Transmission and Distribution Plant (349)			156	32
<b>Total Transmission and Distribution Plant</b>	<b>89,007</b>	<b>235,364</b>	<b>4,190,436</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			20,486	36
Transportation Equipment (373)			17,258	37
Other General Equipment (379)			19,541	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>57,285</b>	
<b>Total utility plant in service directly assignable</b>	<b>89,007</b>	<b>235,364</b>	<b>4,358,274</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>89,007</b>	<b>235,364</b>	<b>4,358,274</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	717,953	112,654	27
Fire Mains (344)	0		28
Services (345)	150,488	40,279	29
Meters (346)	0		30
Hydrants (348)	109,435	17,115	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>977,876</b>	<b>170,048</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>977,876</b>	<b>170,048</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>977,876</b>	<b>170,048</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		(27,437)	803,170 27
Fire Mains (344)			0 28
Services (345)		33,760	224,527 29
Meters (346)			0 30
Hydrants (348)		(6,323)	120,227 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,147,924</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,147,924</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,147,924</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,670	6,670	1
February			7,126	7,126	2
March			7,375	7,375	3
April			7,212	7,212	4
May			7,563	7,563	5
June			8,776	8,776	6
July			7,970	7,970	7
August			7,670	7,670	8
September			8,026	8,026	9
October			6,686	6,686	10
November			6,394	6,394	11
December			6,910	6,910	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>88,378</b>	<b>88,378</b>	
Less: Water sold				70,595	13
Volume pumped but not sold				17,783	14
Volume sold as a percent of volume pumped				80%	15
Volume used for water production, water quality and system maintenance				3,513	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,513	19
Volume pumped but unaccounted for				14,270	20
Percent of water lost				16%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				542	24
Date of maximum: 11/9/2004					25
Cause of maximum:					26
RURAL FIRE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				83	27
Date of minimum: 1/4/2004					28
Total KWH used for pumping for the year				184,045	29
If water is purchased: Vendor Name:					30
Point of Delivery: -					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
DEPOT STREET	#2	360	12	468,000	Yes	<b>1</b>
BOBCAT & GRELL LANE	#3	509	12	748,800	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#2	#3	#3 STAND BY UNIT	<b>1</b>
Location	DEPOT STREET	GRELL LANE & BOBCAT	GRELL LANE & BOBCAT	<b>2</b>
Purpose	P	P	S	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE BOWLER	BYRON JACKSON		<b>5</b>
Year Installed	1995	1989	1969	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	<b>7</b>
Actual Capacity (gpm)	325	525	500	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. ELECTRIC	CONTINENTAL	<b>9</b>
Year Installed	1995	1989	1969	<b>10</b>
Type	ELECTRIC	ELECTRIC	PROPANE	<b>11</b>
Horsepower	50	50	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	WATER TOWER #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1994		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	170		10
			11
Total capacity in gallons (actual)	400,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet				
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	0	0	0	61	61
M	D	6.000	9,887	0	1,982	(2,483)	5,422
P	D	6.000	2,282	905	0	6,060	9,247
M	D	8.000	7,353	0	0	(5,510)	1,843
P	D	8.000	38,564	7,774	0	4,443	50,781
M	D	10.000	65	0	0	23	88
P	D	10.000	24,944	6,782	951	507	31,282
M	S	12.000	658	0	0	(26)	632
P	D	14.000	0			75	75
Total Within Municipality			83,753	15,461	2,933	3,150	99,431
Total Utility			83,753	15,461	2,933	3,150	99,431

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	289	0	0	0	289		1
L	0.625	30	0	0	0	30		2
M	0.750	5	0	0	0	5		3
M	1.000	338	76	28	2	388	172	4
M	1.500	13	0	0	0	13		5
M	2.000	44	3	1	0	46	28	6
M	3.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7	2	8
P	6.000	47	0	0	0	47	41	9
P	8.000	1	12	1	0	12	12	10
<b>Total Utility</b>		<b>775</b>	<b>91</b>	<b>30</b>	<b>2</b>	<b>838</b>	<b>255</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	0	0	0	0	0	0	1
0.625	672	102	54	0	720	145	2
1.000	37	3	0	0	40	3	3
1.500	19	7	0	0	26	8	4
2.000	21	0	0	0	21	13	5
2.500	2	0	0	0	2	0	6
3.000	2	2	0	0	4	1	7
4.000	2	0	0	0	2	1	8
6.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>757</b>	<b>114</b>	<b>54</b>	<b>0</b>	<b>817</b>	<b>173</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.500	0	0	0	0	0	0	0	1
0.625	635	59	3	6	11	6	720	2
1.000	2	30	3	2	1	2	40	3
1.500	0	15	3	0	6	2	26	4
2.000	0	10	4	5	1	1	21	5
2.500	0	0	0	0	0	2	2	6
3.000	0	0	0	1	3	0	4	7
4.000	0	1	0	0	1	0	2	8
6.000	0	0	0	0	2	0	2	9
<b>Total:</b>	<b>637</b>	<b>115</b>	<b>13</b>	<b>14</b>	<b>25</b>	<b>13</b>	<b>817</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	196	35	10		221	2
<b>Total Fire Hydrants</b>	<b>196</b>	<b>35</b>	<b>10</b>	<b>0</b>	<b>221</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	296
Number of distribution system valves end of year:	310
Number of distribution valves operated during year:	140

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

LINE 5 - SUPPLIES AND EXPENSES -  
INCREASED DUE TO INVENTORY ADJUSTMENT AND METER AND CURB STOP PURCHASES.

LINE 6 - REPAIRS OF WATER PLANT -  
REPAIRS IN PRIOR YEAR WERE LOW, REPAIRS INCREASED IN 2004 PRIMARILY DUE TO PUMPING EQUIPMENT REPAIRS AND MAIN BREAKS.

LINE 3 - FUEL OR POWER PURCHASED FOR PUMPING -  
RATE INCREASE AND MORE ACCURATE ALLOCATION OF EXPENSES.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

TWO ADJUSTMENTS OF (\$206,898 AND \$50,402) WERE MADE TO PLANT RETIREMENTS FROM 1992 - 2003 TO MORE ACCURATELY REFLECT THE ACTUAL RETIREMENT AS REQUESTED BY THE PSC.

ONE ADJUSTMENT OF (\$21,936) WAS MADE AS A RESULT OF PLANT RETIREMENT AND GENERATING MORE ACCURATE RECORDS OF THE ACTUAL PLANT CONTRIBUTION WHICH RESULTED IN A CHANGE IN THE ACTUAL ALLOCATION CONTRIBUTED AS APPROVED BY THE PSC.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

TWO ADJUSTMENTS OF (\$206,898 AND \$50,402) WERE MADE TO PLANT RETIREMENTS FROM 1992 - 2003 TO MORE ACCURATELY REFLECT THE ACTUAL RETIREMENT AS REQUESTED BY THE PSC.

ONE ADJUSTMENT OF (\$21,936) WAS MADE AS A RESULT OF PLANT RETIREMENT AND GENERATING MORE ACCURATE RECORDS OF THE ACTUAL PLANT CONTRIBUTION WHICH RESULTED IN A CHANGE IN THE ACTUAL ALLOCATION CONTRIBUTED AS APPROVED BY THE PSC.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

TOTAL UTILITY - ADDED DURING YEAR  
ADDITIONS TO WATER MAINS FOR 2004 WERE FINANCED BY THE TIF FUNDS.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

**Explain all reported Adjustments.**

TOTAL UTILITY ADJUSTMENTS -

AS A RESULT OF THE REVIEW OF WATER UTILITY RECORDS TO CORRECT PLANT RETIREMENTS FROM 1992 - 2003, THESE ADJUSTMENTS WERE LOCATED. THIS DID RESULT FROM EXTENSIVE REVIEW AND COMPARISON OF RECORDS BY THE VILLAGE ENGINEER AND WATER UTILITY PERSONNEL.

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### Water Services (Page W-18)

**General footnotes**

NEW WATER SERVICES ADDED DURING 2004 WERE PAID BY TIF FUNDS AND BY LOCAL DEVELOPERS.

**Explain all reported Adjustments.**

LINE 4 - ADJUSTMENTS

CORRECTION OF RETIREMENTS FROM 1992 TO 2003 AS REQUESTED BY THE PSC.

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

TOTAL UTILITIES ADDED DURING YEAR -

ADDITION OF WATER SERVICES WAS FINANCED THROUGH THE TIF FUNDS.

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### Meters (Page W-19)

**If Tested During Year column total is zero, please explain.**

**If Meters Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Account 346) are zero, please explain.**

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

METERS ARE TESTED ONCE EVERY 2 YEARS FOR ACCURACY.

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